

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION**

In re:) Case No. 08-35653-KRH
) Chapter 11
CIRCUIT CITY STORES, INC. ¹ , et al.,) (Jointly Administered)
)
Debtors.)
)

**OBJECTION OF THE OFFICIAL COMMITTEE OF CREDITORS HOLDING
UNSECURED CLAIMS TO THE PAYMENT TO WARN EMPLOYEES UNDER THE
DEBTOR'S MOTION FOR ORDER AND ORDER PURSUANT TO BANKRUPTCY
CODE SECTIONS 105(A), 363, 507(A), 541, 1107(A) AND 1108 AND BANKRUPTCY
RULE 6003 AUTHORIZING DEBTORS TO PAY PREPETITION WAGES,
COMPENSATION AND EMPLOYEE BENEFITS**

The Official Committee of Creditors Holding Unsecured Claims (the
“Committee”) respectfully submits this objection (the “Objection”) to the Debtor’s Motion for
Order Pursuant to Bankruptcy Code Sections 105(a), 363, 507(a), 541, 1107(a), and 1108 and
Bankruptcy Rule 6003 Authorizing Debtors to Pay Prepetition Wages, Compensation and

¹ The Debtors in these cases include: Circuit City Stores, Inc., Circuit City Stores West Coast, Inc., InterTAN, Inc., Ventoux International, Inc., Circuit City Purchasing Company, LLC, CC Aviation, LLC, CC Distribution Company of Virginia, Inc., Circuit City Properties, LLC, Kinzer Technology, LLC, Abbott Advertising Agency, Inc., Patapsco Designs, Inc., Sky Venture Corp, Prahs, Inc., XStuff, LLC, Mayland MN, LLC, Courchevel, LLC, Orbyx Electronics, LLC, and Circuit City Stores PR, LLC. The address for Circuit City Stores West Coast, Inc. is 9250 Sheridan Boulevard, Westminster, Colorado 80031. For all other Debtors, the address is 9950 Mayland Drive, Richmond, Virginia 23233.

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Employee Benefits (the “Motion”) and Order thereon (the “Order”).

In support of the foregoing, the Committee respectfully sets forth and represents as follows:

PRELIMINARY STATEMENT

1. By an Order entered on November 10, 2008, the Bankruptcy Court granted the Debtors Motion authorizing the Debtors to pay various prepetition wages compensation and employee benefits on a final basis when such payments become due, other than WARN Act payments to terminated employees in the estimated amount of \$8 to \$10 million. The WARN Act payments were approved on an interim basis, subject to further objection. The Committee hereby objects to payment of any alleged WARN Act claims at this time for the reasons discussed below.

BACKGROUND

2. On November 10, 2008 (the "Petition Date"), each of the Debtors commenced a voluntary case under chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”). The Debtors have continued to operate their businesses and manage their properties as debtors-in-possession pursuant to section 1107(a) and 1108 of the Bankruptcy Code. 11 U.S.C. §§ 1107(a), 1108.

3. The Debtors filed a number of “first day” motions on the Petition Date, including the subject Motion seeking authorization to pay prepetition wages, compensation, and other employee benefits of current employees and WARN Act claims of terminated employees (the “WARN Employees”) in the approximate amount of \$8 to \$10 million. The stated

justification for paying the WARN Employees “even though it is extremely unlikely that such employees will be recalled by the Debtor” is that “such payments are essential to stabilize their workforce and improve overall Employee morale in this critical period in the Debtors’ restructuring efforts.” Motion at 10-11.

4. By an Order entered on November 10, 2008, the Bankruptcy Court granted the Motion authorizing the Debtors to pay various prepetition wages compensation and employee benefits on a final basis when such payments become due, other than WARN Act payments to WARN Employee approved on an interim basis, subject to further objection within 15 days of entry of the Order. Debtors’ counsel subsequently agreed to an extension to November 26, 2008 for any objection of the Committee.

5. On November 12, 2008, the Office of the United State Trustee formed the Committee. Promptly following the formation of the Committee and the Committee’s retention of counsel and financial advisors the Committee has engaged in an intensive review and analysis of the Debtors’ operations, financing, liquidity needs and models, restructure efforts and prospects for reorganization which are ongoing.

OBJECTION

6. The Committee objects to payment of any alleged WARN Act claims at this time. Such payments are premature and not appropriate at this early juncture of the case when the Debtors liquidity and prospects for reorganization are being examined and funds are critically needed for ongoing operations and restructure efforts.

7. As an initial matter, the Committee should have an opportunity to review the Debtors' information and determination of their WARN Act liability which the Debtors estimated in a range. However, even if such liability is clearly established, claims of former employees not providing ongoing services should not be paid ahead of other creditors. As acknowledged in the Debtors' Motion, there is a significant question whether WARN Act claims are entitled to administrative priority and two recent decisions of bankruptcy courts held that WARN Act claims are not entitled to administrative priority under the Bankruptcy Code section 503(b)(1). Motion at 9-10.

8. Most significantly, payment of alleged prepetition claims of the WARN Employees who are not providing any services or value to the Debtors ongoing business unnecessarily reduces liquidity critically needed for existing operations and pursuing a successful reorganization or sale. An additional \$8 to \$10 million of liquidity will significantly enhance efforts to obtain necessary liquidity for the Debtors current business operations to pursue a restructure plan or sale which maximizes value for all creditor constituencies. There is not an adequate justification for the proposed payments to the WARN Employees and the Debtors simply cannot afford to utilize their available cash to prematurely pay such claims.

CONCLUSION

9. For all of the foregoing reasons, the Committee respectfully requests that no payments to the WARN Employees be authorized and the prior interim approval of the Court of such payments be vacated.

Dated: November 26, 2008

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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on November 26, 2008, a true and correct copy of the above and foregoing was served by either First Class Mail, postage pre-paid and/or by electronic delivery to all of the parties on the attached Service List.

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